This Response is being filed within 30 days from the Restriction Requirement mailed April 22, 2008 and no fee is believed to be due. However, should any fees be required to ensure consideration of this response, the Commissioner is authorized to charge Deposit Account **04-1105**., Reference No. 58073 (47137).

Respectfully submitted,

Date: May 22, 2008 /Jeffrey L. Kopacz/

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